

DECLARATION AND POWER OF ATTORNEY FOR U.S. PATENT APPLICATION

(X) Original () Supplemental () Substitute (X) PCT () DESIGN

As a below named inventor, I hereby declare that: my residence, post office address and citizenship are as stated below next to my name; that I verily believe that I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural inventors are named below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

Title: SOUND ABSORBING MATERIAL

of which is described and claimed in:

() the attached specification, or

(X) the specification in application Serial No. NEW, filed February 9, 2006, and with amendments through _____, or

(X) the specification in International Application No. PCT/JP2004/012104, filed August 24, 2004, and as amended on _____ (if applicable).

I hereby state that I have reviewed and understand the content of the above-identified specification, including the claims, as amended by any amendment(s) referred to above.

I acknowledge my duty to disclose to the Patent and Trademark Office all information known to me to be material to patentability as defined in Title 37, Code of Federal Regulations, §1.56.

I hereby claim priority benefits under Title 35, United States Code, §119 (and §172 if this application is for a Design) of any application(s) for patent or inventor's certificate listed below and have also identified below any application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

COUNTRY	APPLICATION NO.	DATE OF FILING	PRIORITY CLAIMED
Japan	2003-300449	August 25, 2003	Yes
Japan	2003-430652	December 25, 2003	Yes
Japan	2004-113405	April 7, 2004	Yes

I hereby claim the benefit under Title 35, United States Code §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code §112, I acknowledge the duty to disclose information material to patentability as defined in Title 37, Code of Federal Regulations, §1.56 which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

APPLICATION SERIAL NO.	U.S. FILING DATE	STATUS: PATENTED, PENDING, ABANDONED

And I hereby appoint Michael R. Davis, Reg. No. 25,134; Matthew M. Jacob, Reg. No. 25,154; Warren M. Cheek, Jr., Reg. No. 33,367; Nils Pedersen, Reg. No. 33,145; Charles R. Watts, Reg. No. 33,142; Michael S. Huppert, Reg. No. 40,268; Jeffrey R. Filipek, Reg. No. 41,471; and Douglas W. Hahm, Reg. No. 44,142, who together constitute the firm of WENDEROTH, LIND & PONACK, L.L.P., as well as any other attorneys and agents associated with Customer No. 000513, to prosecute this application and to transact all business in the U.S. Patent and Trademark Office connected therewith.

I hereby authorize the U.S. attorneys and agents named herein to accept and follow instructions from IWATANI PATENT OFFICE as to any action to be taken in the U.S. Patent and Trademark Office regarding this application without direct communication between the U.S. attorneys and myself. In the event of a change in the persons from whom instructions may be taken, the U.S. attorneys named herein will be so notified by me.

Direct Correspondence to: <p style="text-align: center;">CUSTOMER NO. 000513</p>	Direct Telephone Calls to: WENDEROTH, LIND & PONACK, L.L.P. 2033 "K" Street, N.W., Suite 800 Washington, D.C. 20006-1021 Phone: (202) 721-8200 Fax: (202) 721-8250
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Full Name of First Inventor	FAMILY NAME TAKAYASU	FIRST GIVEN NAME Akira	SECOND GIVEN NAME
Residence & Citizenship	CITY Gifu	STATE OR COUNTRY Japan	COUNTRY OF CITIZENSHIP Japan
Post Office Address	ADDRESS CITY STATE OR COUNTRY ZIP CODE c/o TAKAYASU CO., LTD., 3-47 Murasamecho, Sohara, Kakamigahara-shi, Gifu 504-0828, Japan		

Full Name of Second Inventor	FAMILY NAME YAMAMOTO	FIRST GIVEN NAME Tsutomu	SECOND GIVEN NAME
Residence & Citizenship	CITY Shiga	STATE OR COUNTRY Japan	COUNTRY OF CITIZENSHIP Japan
Post Office Address	ADDRESS CITY STATE OR COUNTRY ZIP CODE 10-B1-22, Sonoyama 2-chome, Otsu-shi, Shiga 520-0842, Japan		

Full Name of Third Inventor	FAMILY NAME KOSUGE	FIRST GIVEN NAME Kazuhiko	SECOND GIVEN NAME
Residence & Citizenship	CITY Tokyo	STATE OR COUNTRY Japan	COUNTRY OF CITIZENSHIP Japan
Post Office Address	ADDRESS CITY STATE OR COUNTRY ZIP CODE 11-11, Hikawacho, Itabashi-ku, Tokyo 173-0013, Japan		

Full Name of Fourth Inventor	FAMILY NAME MATSUMURA	FIRST GIVEN NAME Mineaki	SECOND GIVEN NAME
Residence & Citizenship	CITY Osaka	STATE OR COUNTRY Japan	COUNTRY OF CITIZENSHIP Japan
Post Office Address	ADDRESS CITY STATE OR COUNTRY ZIP CODE c/o ICHIMURA SANGYO CO., LTD., 5-7, Kawaramachi 2-chome, Chuo-ku, Osaka-shi, Osaka 541-0048, Japan		

Full Name of Fifth Inventor	FAMILY NAME	FIRST GIVEN NAME	SECOND GIVEN NAME
Residence & Citizenship	CITY	STATE OR COUNTRY	COUNTRY OF CITIZENSHIP

Post Office Address	ADDRESS	CITY	STATE OR COUNTRY	ZIP CODE
Full Name of Sixth Inventor	FAMILY NAME	FIRST GIVEN NAME	SECOND GIVEN NAME	
Residence & Citizenship	CITY	STATE OR COUNTRY	COUNTRY OF CITIZENSHIP	
Post Office Address	ADDRESS	CITY	STATE OR COUNTRY	ZIP CODE

I further declare that all statements made herein of my own knowledge are true, and that all statements on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

1st Inventor _____ Date _____
Akira TAKAYASU

2nd Inventor _____ Date _____
Tsutomu YAMAMOTO

3rd Inventor _____ Date _____
Kazuhiko KOSUGE

4th Inventor _____ Date _____
Mineaki MATSUMURA

5th Inventor _____ Date _____

6th Inventor _____ Date _____

The above application may be more particularly identified as follows:

U.S. Application Serial No. NEW Filing Date February 9, 2006

Applicant Reference Number T08F1373(US) Atty Docket No. 2006 0076A

Title of Invention SOUND ABSORBING MATERIAL